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May 20, 1994

VIA FACSIMILE

Ms. Donna J. Martyn
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ENGLAND

Re: Korean and Japanese Filings Based on U.S. Patent
Application Serial No. 08/118,665
*"Electrical Smoking System for Delivering Flavors
and Method for Making Same"*
Philip Morris Reference: PM 1697
Our Reference: 021238-037

Dear Donna:

In accordance with a request from Charles Glenn at Philip Morris, we are forwarding a copy (via courier with the confirmation copy of this letter) of U.S. application Serial No. 08/118,665, filed September 10, 1993 (PM-1697).

Mr. Glenn requested that you immediately prepare and forward this application for filing in Japan and Korea. These applications should claim the benefit of the U.S. application.

Please note that the PCT application No. PCT/US93/08457 based on the combination of the enclosed application and PM 1550, which was filed September 10, 1993 (with priority to the filing date of PM 1550 of September 11, 1992) published only approximately one month ago. Also, neither U.S. application Serial No. 07/943,504 (PM 1550) or Serial No. 08/118,665 (PM 1697) has issued at this time.

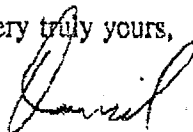
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Ms. Donna J. Martyn
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Also, please consider whether the subject matter of U.S. application Serial No. 07/943,504 (PM 1550) which is "incorporated by reference in its entirety" (see page 2 of the enclosed application) can be fully inserted in the Japanese or Korean applications and whether that subject matter may be claimed in a manner similar to the PCT application based on the combined disclosures of PM 1697 and PM 1550 applications.

Please contact Charles Glenn directly by telephone to discuss this matter further.

Very truly yours,



David D. Reynolds

DDR/jtw
Enclosures

cc: Charles E.B. Glenn, Esquire

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